

# Family Tax Credit Schedule FTC-1

# 2016

PRIMARY LAST NAME  
 SHOWN ON FORM  
 IT-140

SOCIAL  
 SECURITY  
 NUMBER

A Family Tax Credit is available to certain individuals or families that may reduce or eliminate their West Virginia personal income tax. You may be entitled to this credit if you meet certain income limitations and family size. Individuals who file their income tax return with zero exemptions cannot claim the credit. Persons who pay the federal alternative minimum tax are not eligible to claim this credit. In order to determine if you are eligible for this credit, complete the schedule below and attach to Form IT-140. **If this schedule is not enclosed with to Form IT-140, the credit will be disallowed.**

1. Federal Adjusted Gross Income (enter the amount from line 1 of Form IT-140).....	1	.00
2. Increasing West Virginia modifications (enter the amount from line 2 of Form IT-140).....	2	.00
3. Tax exempt interest reported on federal tax return (enter the amount shown on Federal Form 1040 that is not already included on line 2 of Form IT-140).....	3	.00
4. Add lines 1 through 3. <i>This is your Modified Federal Adjusted Gross Income for the Family Tax Credit.</i> .....	4	.00
5. Enter the number of exemptions claimed from Form IT-140, sum of boxes a, b, and c ( <i>This is your Family Size for the Family Tax Credit</i> ).....	5	
6. Enter the Family Tax Credit Percentage for your family size AND Modified Federal Adjusted Gross Income level from the tables on page 32. <i>If the exemptions on line 5 are greater than 8, use the table for a family size of 8.</i> .....	6	
7. Enter your income tax due from line 8 of Form IT-140.....	7	.00
8. Multiply the amount on line 7 by the percentage shown on line 6 <i>This is your Family Tax Credit. Enter this amount on line 9 of Form IT-140.</i> .....	8	.00



# 2016 FAMILY TAX CREDIT TABLES

## Filing Single, Head of Household, Widow(er) with dependent child, Married Filing Jointly

Number of Family Members in Household	1			2			3			4		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$11,880	100.0%	\$0	\$16,020	100.0%	\$0	\$20,160	100.0%	\$0	\$24,300	100.0%
	\$11,880	\$12,180	90.0%	\$16,020	\$16,320	90.0%	\$20,160	\$20,460	90.0%	\$24,300	\$24,600	90.0%
	\$12,180	\$12,480	80.0%	\$16,320	\$16,620	80.0%	\$20,460	\$20,760	80.0%	\$24,600	\$24,900	80.0%
	\$12,480	\$12,780	70.0%	\$16,620	\$16,920	70.0%	\$20,760	\$21,060	70.0%	\$24,900	\$25,200	70.0%
	\$12,780	\$13,080	60.0%	\$16,920	\$17,220	60.0%	\$21,060	\$21,360	60.0%	\$25,200	\$25,500	60.0%
	\$13,080	\$13,380	50.0%	\$17,220	\$17,520	50.0%	\$21,360	\$21,660	50.0%	\$25,500	\$25,800	50.0%
	\$13,380	\$13,680	40.0%	\$17,520	\$17,820	40.0%	\$21,660	\$21,960	40.0%	\$25,800	\$26,100	40.0%
	\$13,680	\$13,980	30.0%	\$17,820	\$18,120	30.0%	\$21,960	\$22,260	30.0%	\$26,100	\$26,400	30.0%
	\$13,980	\$14,280	20.0%	\$18,120	\$18,420	20.0%	\$22,260	\$22,560	20.0%	\$26,400	\$26,700	20.0%
	\$14,280	\$14,580	10.0%	\$18,420	\$18,720	10.0%	\$22,560	\$22,860	10.0%	\$26,700	\$27,000	10.0%
	\$14,580		0.0%	\$18,720		0.0%	\$22,860		0.0%	\$27,000		0.0%

  

Number of Family Members in Household	5			6			7			8 or More		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$28,440	100.0%	\$0	\$32,580	100.0%	\$0	\$36,730	100.0%	\$0	\$40,890	100.0%
	\$28,440	\$28,740	90.0%	\$32,580	\$32,880	90.0%	\$36,730	\$37,030	90.0%	\$40,890	\$41,190	90.0%
	\$28,740	\$29,040	80.0%	\$32,880	\$33,180	80.0%	\$37,030	\$37,330	80.0%	\$41,190	\$41,490	80.0%
	\$29,040	\$29,340	70.0%	\$33,180	\$33,480	70.0%	\$37,330	\$37,630	70.0%	\$41,490	\$41,790	70.0%
	\$29,340	\$29,640	60.0%	\$33,480	\$33,780	60.0%	\$37,630	\$37,930	60.0%	\$41,790	\$42,090	60.0%
	\$29,640	\$29,940	50.0%	\$33,780	\$34,080	50.0%	\$37,930	\$38,230	50.0%	\$42,090	\$42,390	50.0%
	\$29,940	\$30,240	40.0%	\$34,080	\$34,380	40.0%	\$38,230	\$38,530	40.0%	\$42,390	\$42,690	40.0%
	\$30,240	\$30,540	30.0%	\$34,380	\$34,680	30.0%	\$38,530	\$38,830	30.0%	\$42,690	\$42,990	30.0%
	\$30,540	\$30,840	20.0%	\$34,680	\$34,980	20.0%	\$38,830	\$39,130	20.0%	\$42,990	\$43,290	20.0%
	\$30,840	\$31,140	10.0%	\$34,980	\$35,280	10.0%	\$39,130	\$39,430	10.0%	\$43,290	\$43,590	10.0%
	\$31,140		0.0%	\$35,280		0.0%	\$39,430		0.0%	\$43,590		0.0%

## Married Filing Separately

Number of Family Members in Household	1			2			3			4		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$5,940	100.0%	\$0	\$8,010	100.0%	\$0	\$10,080	100.0%	\$0	\$12,150	100.0%
	\$5,940	\$6,090	90.0%	\$8,010	\$8,160	90.0%	\$10,080	\$10,230	90.0%	\$12,150	\$12,300	90.0%
	\$6,090	\$6,240	80.0%	\$8,160	\$8,310	80.0%	\$10,230	\$10,380	80.0%	\$12,300	\$12,450	80.0%
	\$6,240	\$6,390	70.0%	\$8,310	\$8,460	70.0%	\$10,380	\$10,530	70.0%	\$12,450	\$12,600	70.0%
	\$6,390	\$6,540	60.0%	\$8,460	\$8,610	60.0%	\$10,530	\$10,680	60.0%	\$12,600	\$12,750	60.0%
	\$6,540	\$6,690	50.0%	\$8,610	\$8,760	50.0%	\$10,680	\$10,830	50.0%	\$12,750	\$12,900	50.0%
	\$6,690	\$6,840	40.0%	\$8,760	\$8,910	40.0%	\$10,830	\$10,980	40.0%	\$12,900	\$13,050	40.0%
	\$6,840	\$6,990	30.0%	\$8,910	\$9,060	30.0%	\$10,980	\$11,130	30.0%	\$13,050	\$13,200	30.0%
	\$6,990	\$7,140	20.0%	\$9,060	\$9,210	20.0%	\$11,130	\$11,280	20.0%	\$13,200	\$13,350	20.0%
	\$7,140	\$7,290	10.0%	\$9,210	\$9,360	10.0%	\$11,280	\$11,430	10.0%	\$13,350	\$13,500	10.0%
	\$7,290		0.0%	\$9,360		0.0%	\$11,430		0.0%	\$13,500		0.0%

  

Number of Family Members in Household	5			6			7			8 or More		
	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%	Modified Federal Adjusted Gross Income		Family Credit%
	Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than		Greater Than	Equal To or Less Than	
	\$0	\$14,220	100.0%	\$0	\$16,290	100.0%	\$0	\$18,365	100.0%	\$0	\$20,445	100.0%
	\$14,220	\$14,370	90.0%	\$16,290	\$16,440	90.0%	\$18,365	\$18,515	90.0%	\$20,445	\$20,595	90.0%
	\$14,370	\$14,520	80.0%	\$16,440	\$16,590	80.0%	\$18,515	\$18,665	80.0%	\$20,595	\$20,745	80.0%
	\$14,520	\$14,670	70.0%	\$16,590	\$16,740	70.0%	\$18,665	\$18,815	70.0%	\$20,745	\$20,895	70.0%
	\$14,670	\$14,820	60.0%	\$16,740	\$16,890	60.0%	\$18,815	\$18,965	60.0%	\$20,895	\$21,045	60.0%
	\$14,820	\$14,970	50.0%	\$16,890	\$17,040	50.0%	\$18,965	\$19,115	50.0%	\$21,045	\$21,195	50.0%
	\$14,970	\$15,120	40.0%	\$17,040	\$17,190	40.0%	\$19,115	\$19,265	40.0%	\$21,195	\$21,345	40.0%
	\$15,120	\$15,270	30.0%	\$17,190	\$17,340	30.0%	\$19,265	\$19,415	30.0%	\$21,345	\$21,495	30.0%
	\$15,270	\$15,420	20.0%	\$17,340	\$17,490	20.0%	\$19,415	\$19,565	20.0%	\$21,495	\$21,645	20.0%
	\$15,420	\$15,570	10.0%	\$17,490	\$17,640	10.0%	\$19,565	\$19,715	10.0%	\$21,645	\$21,795	10.0%
	\$15,570		0.0%	\$17,640		0.0%	\$19,715		0.0%	\$21,795		0.0%